



End of Year Employee FBT Declaration Guidelines

The following guidelines will assist you in completing the employment declaration for the FBT year end, 31 March. Please call our Customer Service Centre on **13 25 72** or email cservice@leaseplan.com.au for any queries.

Non availability of Company Vehicle (Days Unavailable)

One of the factors in determining the extent of FBT liability is the number of days that the vehicle is made available for your use. Any days in the FBT year that the vehicle is not made available to you will reduce the FBT liability associated with the vehicle, examples as follows:

- The vehicle is garaged at your employer's premises whilst you are on holidays or away on business, the keys are held by your employer and the vehicle is not available for private use by any other staff or associate
- The vehicle is at a crash repairer after an accident. Unavailability commences from the first whole day that the vehicle was not available for use following the accident and ceases the day prior to collection
- A service or repair of the vehicle (including accident repairs) requires it to be held for **more** than a 24 hour period by the service provider or repairer and excludes both the day of drop off and collection

As a general rule, unavailability occurs when you or any associate (either your family or other staff) do not have use of the vehicle and the keys to the vehicle are in the control of your employer. In all cases unavailability commences from the first whole day that the vehicle was not available for use (midnight to midnight).

Days unavailable can only be claimed during the period in which the vehicle is held – in the case of a leased vehicle during the term of the lease.

If the vehicle was sold during the year only include the period up to that date in your calculations.

If your vehicle has met any of the criteria highlighted above you should include this information in the attached employee declaration form.

Employee Contributions

An employee contribution using 'after-tax' dollars can reduce the taxable value and thus your FBT liability. Your personal contribution may be an amount paid directly by you (including GST) to your employer, for the use of the car or an amount paid by you (again in 'after-tax' dollars) for some of the car's operating costs (e.g. fuel). Your payments must be a vehicle related operating expense i.e. they must directly relate to the expense of running or upkeep of the vehicle. This **does not** include parking or road tolls or capital cost items added to the vehicle e.g. towbar, mudflaps, sunroof, body kit etc. Please note that any costs reimbursed by your fleet manager or employer **cannot** be claimed as employee contributions.

To make a personal contribution you must supply documentary evidence of the expenditure (e.g. receipts or tax invoices) **to your employer**. However, in the case of petrol and oil costs a declaration by you will be sufficient for this purpose. Personal expenses along with required documentation should be listed on the employee declaration form.

PLEASE DO NOT SEND YOUR RECEIPTS/INVOICES TO LEASEPLAN

Note: This document is prepared for information purposes only and at the time of compilation we are of the opinion that the content of this document is correct in all material aspects. We do not guarantee or warrant the accuracy of the content of this document and will not be liable under any circumstances whatsoever for any loss or damage which may be incurred by any person directly or indirectly dealing with us regardless of whether that loss or damage is caused through any fault or negligence on our part. We recommend that the advice of an independent taxation advisor be sought.

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Version Date:		



End of Year Employee Fringe Benefits Tax (FBT) Declaration

Company Name

Driver Name

Vehicle Model Registration

Odometer As at Date 31/ March / 2006

Please always ensure that you provide accurate odometer readings

Days Not Available (Refer to Guidelines – Non Availability of Company Vehicle)

Date From	Date To	Description of Non Availability	No. Days
/ /	/ /		
/ /	/ /		
/ /	/ /		
/ /	/ /		
/ /	/ /		
/ /	/ /		
Total			

Personal Contributions (Receipts required for expenses other than fuel & oil. Refer to Guidelines – Personal Contributions)

Date Paid	Description	Amount (GST Incl.)
/ /		
/ /		
/ /		
/ /		
/ /		
/ /		
Total		

Declaration

I hereby declare that the details entered above are correct

..... / /

Employee Signature Printed Name Date

Please forward a copy of this page only to LeasePlan Customer Service prior to April 8th on Fax 1300 656 386.

Returns after the April 8th will not be included in this year's FBT Calculation.

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